

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

MN AIRLINES, LLC
dba SUN COUNTRY AIRLINES,

Bky. Case No. 08-35197
Chapter 11

Debtor.

In re:

MN AIRLINE HOLDINGS, INC.,

Bky. Case No. 08-35198
Chapter 11

Debtor.

ORDER TO IMPLEMENT CONFIRMED PLAN

These cases are before the court on the motion of the debtors
for an order implementing the debtors'
second modified plan of reorganization dated September 10, 2010, and
the court having determined that the relief requested in the motion is in the best interests of
debtors' estates and creditors and that the proposed modification of the plan is warranted under
the circumstances,

IT IS ORDERED:

1. The effective date of the confirmed plan is February 23, 2011;
2. Until such time as the U.S. Department of Transportation issues its final
approval for Sun Minnesota Domestic Holdings, LLC and Sun Minnesota Foreign
Holdings, LLC (collectively, the "Sun Entities") to be owners of the new common
stock, or MN Holdings shall no longer be subject to the jurisdiction of the DOT because
MN Holdings no longer owns an airline, MN Holdings shall hold in escrow any new
common stock to be issued to the Sun Entities, provided that,

(i) for purposes of voting shares of the new common stock and determining rights to distribution on account of the new common stock, 1,000,000 shares of new common stock shall be deemed to have been issued, (ii) until such final approval by the DOT, Whitebox Advisors, LLC may direct the sale or transfer of the escrowed shares to any other party otherwise acceptable to the DOT but may complete such sale or transfer only upon written acceptance by DOT, and (iii) in the event MN Holdings shall make any distributions of cash or any other assets to any holders of new common stock on account of the new common stock, MN Holdings shall hold the Sun Entities' share of such distributions in escrow and, in the case of cash, shall hold such cash in an interest-

3. ^{bearing account.} At such time as MN Holdings is no longer subject to the jurisdiction of the DOT because MN Holdings no longer owns an airline, or DOT provides final approval of the Sun Entities or their transferees being holders of the new common stock, MN Holdings shall immediately distribute to the Sun Entities or their transferees their respective shares of the new common stock and any cash or other assets to which such shares of new common stock may be entitled

Dated: February 16, 2011

/s/ Robert J. Kressel

Robert J. Kressel
United States Bankruptcy Judge